ABOUT THERMOMETERS.

Everybody Wants One Nowadays and Now We Tell How They Are Made. The making of a thermometer may be either a delicate scientific operation, or

one of the simplest tasks of the skilled mechanic, according to the sort of thermometer you want. With the extremely sensitive and minutely accurate instruments designed for scientific uses great care is taken, and they are kept in stock for months, sometimes for years, to be compared and recompared with instruments that are known to be trustworthy.

But so much time can not be spent over the compuratively cheap thermometers in common use. These are made rapidly, though always carefully. The method of manufacture has been so systematized within recent years that the very cheapest thermometer should not vary more than the fraction

of a degree from the correct point. Whether the thermometer is to be charged with mercury or alcohol; whether it is to be mounted in a frame of wood, pressed tin or brass, the process is substantially the same. Mercury is generally used for scientific instruments, but most makers prefer alcohol because it is cheaper. The alcohol is -colored red with an aniline dye which does not fade.

The thermometer maker buys his glass tubes in long strips from the glass factories. The glassblower cuts these tubes to the proper lengths, and with his gas jet and blowpipe makes the bulb on the lower end. The bulbs are then filled with colored alcohol and the tubes stand for twenty-four hours. On the following day another workman holds each bulb in turn over the gas jet until the col-ored fluid by its expansion fills the tube. It is then taken back to the glass-blower. He closes the upper end and turns the top backward to make the little glass hook which will help keep the tube in place in the frame.

The tubes now rest until a great number of them are ready. Then the process of gauging begins. There are no marks whatever on the tube, and the first guide mark to be made is the freezing mark.

This is formed by plunging the bulbs into melting snow. No other thermometer is needed for a guide, for melting snow gives invariably the exact freezing point. This is an unfailing test for any thermometer whose accuracy may be doubted. Melting snow is not always to be had, and a little machine resembling a sausage grinder is brought into use. This machine shaves a block of ice into particles,

When the bulbs have been long enough in the melting snow, a workman takes them one by one from their icy bath, seizing each one so that his thumb nail marks the exact spot to which the fluid has fallen. Here he makes a scarcely perceptible mark upon the glass with a fine file and goes on to the next.

The tubes with the freezing point marked on each now go into the hands of another workman, who plunges them, bulb down, into a vessel filled with water kept constantly at sixtyfour degrees. A standard thermometer attached to the inside of this vessel shows that the temperature of the water is correct. Another tiny file

scratch is made at sixty-four. A third time the bulb is shoved into water kept constantly at ninety-six, which, like the others, is marked. A tab is affixed to each tube. It is given over to the marker, who fits the bulb and hook into a frame, and makes slight scratches, corresponding to the thirty-two, sixty-four and ninety-six marks. It is next given over to a workman, who cuts the degree marks.

Altogether, it takes nineteen workpeople to make a thermonter. Nine are females. Any time you have time you could not spend a half day more pleasantly than looking at the making of a thermometer.-N. Y. News.

The Legend of the Tea Plant. Do you know how the tea plant came to grow? A very lovely Chinese maiden loved with all her soul an equally beautiful Chinese youth, but, alas! she had s rival. However, he plighted his troth to her, and all went merry as rice and fire-crackers could make it. Just before the wedding the beauteous youth laid himself down under a tree to take a nap. He looked like a picture on a screen. His beauty was too much for the wicked girl, who also loved him, but termined to take away some of his good looks. His lashes curled on his cheeks like a bang newly done by a French hair dresser. Going up to him she immediately cut them off. When his own, his true love, saw him after the accident she said: "Can this be you?" and he said it was. Then he told of the wicked one, and they both prayed to the gen-tlest of Chinese gods to finish him up and make his eyelashes grow again, and the Chinese god, being economical, not be wasted; go and plant them, and from them shall spring a tree that shall delight all mankind." And they did as he told them, and at the wedding they had tea from the youth's eyelashes, and the wicked one wept and was beheaded.

-Philadelphia Times. A Woman's Bemarkable Memory. A curious instance of "long" memory was recently told of a lady who formerly lived in Missouri, but who is now a resident of Ohio. As she was one day riding on an East Eighth street cable car in Kansas City she casually glanced at the houses as she passed. In one of the yards she saw a silk patch work quilt hanging on a line. Instantly she stopped the car, and going to the house rang the door-bell and asked if Mra. B—— lived there. The reply being in the affirmative she entered, and a mo-ment later two old friends were chatting over former times. She said she cognized the quilt as one she had seen her friend make in central Mis-. souri eighteen years before. — Kate . Field's Washington.

Of Course Not. The day was a warm one and the gentleman from Kentucky was coming up from the spring at the foot of the hill with a bucket in his hand.

"Ah, colonel," inquired an Ohio vis-itor sitting on the porch, "have you something to drink in that pail?" "Oh, no," responded the colonel, "water."—Detroit Free Press.

THE LAND OF USED-TO-BE

Beyond the purple, hasy trees
Of summer's utmost boundaries;
Beyond the sands, beyond the seas,
Beyond the range of eyes like these,
And only in the reach of the
Enraptured gaze of memory,
There lies the land long lost to me,
The land of Used-to-Be.

nd enchanted, such as swung Along their dripping brinks, and song To Jason in that mystic tongue, That dazed men with its melody: O, such a land, with such a sea, Kissing its shores eternally, Is the fair Used-to-Be.

A land where music ever girds The air with bells of singing birds, And sows all sounds with such sweet That even in the lowing herds A meaning lives so sweet to me; Lost laughter ripples limpidly From lips brimmed o'er with all Of rare old Used-to-Be.

O land of love and dreamy thoughts, And shining fields and shady spots,
Of coolest, greenest, grassy plots
Embossed with wild forget-me-nots,
And all the blooms that cunningly
Lift their faces up to me
Out of the past. I bles in the Out of the past; 1 kiss in thee The lips of Used-to-Be.

I love ye all, and with wet eyes Turned glimmeringly on the skies, My blessings like your perfumes rise, Till o'er my soul a silence lies, Sweeter than any song to me, Sweeter than any melody Or its sweet echo, yea, all three,
My dreams of Used-to-Be.

—James Whitcomb Riley, in Indianapol



[Copyright, 1891, by J. B. Lippineott Company, Published by Special Arrangement.]

CHAPTER XIV .- CONTINUED. "That is enough," replacing the bandage. "You are not blind. But you must not use your eyes for some time; and I

doubt whether you will ever recover your old keenness of vision." "Thank God!" I murmured, for the assurance that I should not be blind was so great a relief that I felt disposed to be thankful for small mercies. "How did it happen? and what has hap-

pened since?" "How it happened is not quite clear. You were close to an old mosque in which several thousand cartridges were stored, and where some French soldiers had taken refuge. The cartridges exploded-how, there is no evidence to show-the mosque was shattered, several Turks and two of your Kangaroos were killed, and you and several more

wounded." "It was all the fault of those brutal, bloodthirsty Turks. One of them-it is some satisfaction to think that I killed the scoundrel-shot down one of the

with, the French have thrown up the sponge."

"Are they gone?" "They are. For the first time in his life, Boney has had to order a retreat. navy. The attempt to take Acre has cost him dear. He has lost eight generals, eighty of his best officers and upwards of three thousand private soldiers, and he is march is strewn with the corpses of its victims. Sir Sidney is off to Jaffa, keeping them in view, and when opportunity offers giving them a broad-



A PRESENT FOR YOUR FUTURE WIFE.

other day. He has mentioned your name in his dispatches: so you are sure to get your post. Djezzar has been here almost continually. He was terwho was not to be his bride. So she de- ribly cut up when we thought, as we did at first, that you would not pull through. He called you his son, and wept. He must have a heart somewhere, though he is such an old cutthroat. They say he paid so much apiece for the heads of French soldiers, and counted them and paid the money Blake told me, further, that the Kan-

> garoo was in the harbor, and as soon as I could be moved would take me, and a number of other sick and wounded, to Portsmouth. Mrs. Bruce, the wife of one of the warrant officers of the squadron, had been appointed to act as my nurse, and watched me turn and turn about with my steward. The pasha came in while we were talking. He expressed great joy at hearing that I had recovered consciousness, and would have engaged me in conversation, but Blake would not allow it. He said that I had talked too much already. So Djezzar had to go; but the next day he came again, and, sitting down by my bedside, talked for nearly an hour-sometimes in French, sometimes in Arabicabout the siege and all that had befallen since we first met. He was very proud of his victory over the French, but frankly acknowledged that with-out the help of his "English friends" Acre must have fallen. They fought like devils, he said, in the final assault, which took place two days after I was

roundabout fashion, whether I was married. Turks, he said, apologetically, would regard such a question as a deadly insult; but as we were both Europeans he hoped I would not be oftended.

I should ever be capable of again commanding one of her majesty's ships.

In the meantime, I was invalided and put on the half-pay of post-captain, to which rank I had been promoted.

I answered that I was not offended in the least, nor married—yet.
"You perhaps will be?"

"You don't buy your wives in England. I think?"

"Nor keep them locked up?" "Nor keep them locked up." "And the law allows you only one, I

"I think your plan is the best," observed the pashs, after a reflective pause. "When you have several wives

"Sell you," I suggested. The pasha uttered an exclamation which sounded very like a curse in a language I did not understand-probably Turkish—then in Arabic—

"Yes, they sell you, and then you have to make an example of them."
(This was doubtless a delicate allusion to the thirty ladies of his harem whom Diezzar had thrown into the sea). "I would rather be the husband of one faithful wife than the master of thirty slaves. But every country has its own customs. A man in my position must have a harem, and the only way of obtaining a harem is by purchase. I suppose, however, though you don't buy your wives in England, you make them presents sometimes?"

"Certainly, if you like and can afford

"Both before marriage and after it?" "Both before and after." "And friends also make marriage presents to the bride?" "If they please."

"It is not considered indelicate?" "Not a bit." "Gems, jewels, diamonds, fine clothes, suppose?'

"Well, I rather think they like to get their fine clothes for themselves." "Diamonds, then?" "I have had very little experience in such things, pasha, but I fancy dia-monds would do. Yes, diamonds by all you."

means." The next time Djezzar came to see me he brought with him a casket which, judging from the feel of it (my eyes being still bandaged), was of metal, prob-

ably silver. "This," he said, as he put it into my wife. Tell her that it is from an old man that I should see-but whether ill, well. oves you as his own son."

The day after (the doctor having proset sail for England. There were tears probably require no other protection in Djezzar's eyes as he bade me farewell; than a pair of smoked glasses. longed to Sultan Saladin.

CHAPTER XV. Frenchmen after they had asked for nor use my eyes, there was nothing else account, not because of any change for quarter and I had promised them for me to do. I thought almost as much the worse in their circumstances, that their lives; and then the others in their in those thirty-five days as I had rage and despair fired the cartridges." | thought in the whole of my previous "That is very likely, I think. I am life-except on seamanship and the like. glad you killed the fellow. As for what Hitherto I had never known more than has happened since-well, to begin a passing care, never had a serious illness or a disabling wound, and my professional advancement had been so rapid that I was rightly regarded as one of the most promising officers of the royal

But the perfidy and brutality of a nameless Turk had wrought a woeful change in my prospects. At the best, I should be unfit for duty for more than a followed by a foe from whom escape is twelvemonth, and Blake made no secret impossible—the plague. His line of of his opinion that I should be shortsighted as long as I lived. Now, a man may be short of an arm, or a leg, or an eye, or all three, and still be able to fight and sail a ship; but he must not be purblind. A dim-sighted, spectacled sailor is as impossible as a tongue-tied orator or a timber-toed dancing-master. career as a sailor would be at an end:

If Blake's prognosis proved true, my general action! It was a bitter disap- had looked anxious. pointment, rendered tolerable only by total blindness.

And there was another consideration: should be laid on the shelf; and, though half pay may be enough for one, it is not enough for two-or more; and meant to marry Antoinette, come was not in me to become either a lawyer open-air life, either on land or sea.

And then I thought of Virginia-the land of my birth-which, though I remembered it only saguely and all my associations were English, I ardently desired to revisit. So, I felt sure, did my father. Not that he disliked England, but as the owner of Roy court and been a man of importance and consideration, while in England he was a nobody, lost in the crowd, and his means were so straitened that he had the utmost difficulty in living as a gentleman and making both ends meet. Meanwhile, the old homestead was falling into ruin and the estate out of cultiva-

tion. I was not even sure that it really belonged to my father. I had heard something about encumbrances, confiscation, and unpaid taxes. Be that as it might, it would take a lot of money to rebuild the house, buy hands, set the plantation going again, and live in the old grand seigneur style of my grandfather; and neither my father nor myself would like to live in any

If I could only recover De Gex's hoard! Rather a big "only," for in the opinion of Sir Sidney Smith and many others the war might go on for years; and to venture into France before it was over, and, possibly, afterwards, would be like going into the lion's den. Twice I had been in Bonaparte's clutches and escaped. The next time I might be less fortunate.

In the meantime, however, I bethought me of a plan, of which more

presently. When we reached Portsmouth, after an unusually long voyage, the winds much better. I could walk a little, and I should ever be capable of again com-manding one of her majesty's ships.

body-servant), lead me into the houses and I could tell by my father's voice that he also was deeply moved, for, though I felt so much better, I dare say I looked very ill.

One of the first questions I asked was about the De Gexes. They were at the same lodgings, said my mother, but she feared that they were not doing very well. At any rate, Mme. de Gex looked anxious and Antoinette unhappy—at times very unhappy—as if they were they want no end of looking after; and struggling with adverse circumstances when you buy them they—" or some hidden sorrow were weighing on their minds. They were very much distressed when they heard of my dis-aster, and called often to inquire about

Dear girl! I had no difficulty in guessing the cause of her distress. And then, without more ado, I told my father and mother of my love for Antoinette and what had passed between us, and requested my mother to go to Mme. de Gex and ask her permission to pay my court to her daughter, and, as I could not go to see Antoinette, to bring her to see me.

My mother warmly approved my choice, and agreed to do as I wished. Antoinette, she said, was a dear, good girl. She had borne adversity with rare fortitude, and in winning her I had won a priceless treasure.

My father was less gushing. While agreeing with my mother that Miss de Gex was a charming young woman, he rather doubted the expediency of a halfpay captain marrying a moneyless

"How do you know that I am going to marry on half-pay, or that Antoinette is without money?" I asked. "I know you have nothing else; and

she has nothing at all." "Don't be so sure, father. At any rate, wait until Mme. de Gex and Antoinette come-when, I think, you will hear something that will surprise

"You don't mean-" "It is no use; you must wait: it won't be long." "Very good. I will wait."

While my mother went for Antoinette, my father went for an oculist. The oculist came first. He examined my hands, "is a present for your future eyes carefully; and this was his verdict: whose life you once saved, and who or indifferently, time alone would show; that for at least six weeks to come l must not see the light; then I might go nounced me fit to be removed) I was about with a deep shade over my eyes, taken on board the Kangaroo, and we and at the end of three months I should

ne kissed me with great affection on To my disappointment, my mother reboth cheeks, and gave me as a souvenir turned alone. But she brought good a fine Damascus sword, the hilt of news. Mme. de Gex sanctioned my enwhich was set with precious stones, a gagement to her daughter. She could weapon which was reputed to have be- refuse nothing, she said, to the man who had so greatly distinguished himself and been so true a friend to her son. Moreover, when the papers re-On the voyage home my time was ported that I was badly wounded, perabout equally divided between sleeping haps to death, she had surprised ing about it. and thinking. As I could neither walk | Antoinette's secret, and it was on my



HE EXAMINED MY EYES.

and I had looked forward to being an Antoinettehad looked so unhappy, and admiral and commanding a fleet in a on Antoinette's account that her mother

"She does not look unhappy now," my escape from a greater calamity of said my mother, "and they will both be here in an hour." I asked my mother to arrange mat-

ters so that Antoinette and I might have a few minutes to ourselves. "I have done that already, my dear

Mark. I told Mme. de Gex that as we what might. Moreover, I was too rest- are in England she must conform to less and energetic to be an idler, and it | English customs; and I think she will." I lay on a sofa in a little room which or a merchant. I must lead an active my father called his library, waiting for her. It seemed a long time; but at last there came a knock at the door, and I heard low voices and light footsteps ir the hall, and one of the voices said:

"Let me go to him first, mother." And then the door opened, and there was an exclamation of startled pity, and she came to the sofa and knelt by lous accents, "that stone is not a dishead of one of the first families he had my side and put her arms round me,

weeping. "My poor, poor Mark! Oh, to see you thus!" she murmured. "Your eyes bandaged, your arm in a sling, and this dreadful scar on your head! And you look so wan and thin. Mon Dieu! how you must have suffered! And I, too, have suffered. When I read that dreadful dispatch in the Times I fainted, and mother found it all out. But she was very good; she did not blame me, as I thought she would. And you suffer still. Oh, yes, you do; for is it not suffering to have your eyes covered and to be always in the dark? But I will se for you. I will come every day and lead you about, and talk and read to you. Mother says I may-if you would

ITO BE CONTINUED.

VICTORIA IS A DAIRY FARMER Her Majesty's Butter and Cheese Take

Prizes at Many Fairs.

Not a gentleman farmer in England is fonder of taking prizes at county fairs than is Queen Victoria. Of late years this has been her majesty's chief source of pleasure, and she treasures the medals won by her butter and cheese and the premiums carried off by her cattle above the gorgeous tributes of her eastern subjects or her German royal relations. When she is at Balmoral not a day passes that she does not personally inspect the home farm blown up; he crossed swords with my flesh-wounds were all healed. The as it is called, and now and then advise Murat, and could have killed him, but, seeing that he was a beau garcon, were of the same opinion as Dr. Blake. which she is especially interested. Djezzar contented himself with cutting off the plume of the general's helmet.

Another time when pashs came to see me he inquired, in a hesitating, roundabout fashion, whether I was I should ever be capable of again com-manding one of her majesty's ships.

In the meantime, I was invalided and turns many an honest penny in this put on the half-pay of post-captain, to which rank I had been promoted.

From Portsmouth I went to London.
My mother wept when she saw Jenkins, make it profitable, and she is to be commanded to the interest of farming, no doubt, to make it profitable, and she is to be commanded to the interest of farming, no doubt, to make it profitable, and she is to be commanded to the interest of farming, no doubt, to make it profitable, and she is to be commanded to the interest of farming, no doubt, to make it profitable, and she is to be commanded to the interest of farming. PITH AND POINT. =

-Beware of the man whose wife is always saying he has no faulta.-Ram's -A thorn in the hand attracts more

attention than 5wo in the bush. -Somerville Journal. -Whatever may be said of a sweet heart she can't be too glad to be true.-

Philadelphia Times. -It appears to be the business of the needy to go around looking for succors. -Binghamton Leader.

-The "hew and cry" is generally raised by the boy who has to chop up the stove wood.—Cleveland Plain--"How long can a man live withou

air?" "It depends on the air. Forever, if it is Ta-ra-ra boom-de-ays."-Kate Field's Washington. -There are some people on the mourner's bench who are there to

mourn because other people are such great sinners.—Atchison Globe. -"To-day was prize-day at my school," said Jimmie. "And did my little boy get anything?" asked papa. "Yep. Got kept in."-Harper's Bazar. -"I'd rather write than read poetry,"

said young Asinus. "I imagine your verse is easier to write than to read, rejoined the satirical Miss Bostone.--"I thought I told you that the staircase in Bigg's house was circular.'

"Well, I only know that Biggs said when he went home from the club the stairs seemed to go round."-Inter-Ocean. -"How does Editor Scrabbleton manage to get such a reputation for

originality?" "He waits till all the other people have expressed their views and then disagrees with them." -Washington Star. -Johnny -"Is there anything you

hate worse than to have your ma tell you you must take a dose of cod liver Tommy - "Yes." Johnny -"What?" Tommy—"Taking the dose." -Pharmaceutical Era. -Drill Sergeant (gallant Umpty-

ninth)-"Now, thin, Cassidy, what is th' fir-r-st movement in 'bout face'?" Recruit-"Whin the command is given yez advance the roight fut three inches ter the rear."-Brooklyn Life.

-Mlle. Blase (of the corps de ballet) "I intend writing a book-my professional recollections, Mr. Gallquill. Won't you suggest an appropriate title for it?" Gallquill (the critic)-"Sure! 'Fifty Years a Ballet Girl."-B., K. &

Co.'s Monthly. -"Pa," asked a small boy, thoughtfully, "what is regret money?" "Never heard of it, my son," answered his pa. "Well, pa, I read in the paper, the other day, 'all regret-money squandered,' and I thought you might get me a little to squander." His pa is still think-

-Bulfinch-"There is only one thing about you that I can criticise, Miss Smilax." Miss Smilax-"And what, pray, is that?" Bulfineh-"It is impossible for you to admire in another a virtue which you do not have yourself." Miss Smilax-"You are certainly very severe." Bulfinch—"Because, you see, you have them all."—What's Odd.

A JEWELER'S DEATH.

Ilis Assailant's Provocation Was Great and His Deed Perhaps Pardonable "Tell me what kind of a stone that is," asked a well-known jeweler of San Ananias, Cal., recently, exhibiting a peculiar looking specimen. The object of inspection was a small greenish-yellow stone hardly larger than a smallsized marble. Various ventures of opinion were hazarded, varying all the way from a piece of beer-bottle glass to the petrified end of a mucilege sponge by the scribe.

"Hold it to the light, directed the jeweler. In this position the stone showed a remarkable crystalline structure, reflecting the rays of light in a series of irridescent prismic colors of wonderful brilliance.

"Diamond," "ruby," "sapphire," "emerald," "topaz," "onyx," "hornblende," 'moss agate," ejaculated a chorus of knowing voices at the same instant. "Neither," said the jeweler in a tone

which caused the mercury in the bump of self-esteem of all present to go down below the zero mark. "Neither. That is a sesquisulphide balanaphoraceal zygobylaceæ." It was fully fifteen minutes before anybody recovered, and during that

time the jeweler was able to catch his breath and cool his throbbing brows by bathing them in the ice-pitcher. "No, gentlemen," he continued in a calmer tone some time later on, although the effects of his great agitation were still apparent in his tremu-

mond, nor an agate, nor pearl; it is as I said, a genuine sfumatic ses-He should not have done it. In the calmer moments, hours after, when the excitement of the moment had cleared away and solemn reflection had set in and subdued the feelings which then actuated the assailant, he acknowledged that the act had been hasty, but the provocation was great. Before the angel of death finally relieved the exjeweler of the incumbrance of his soul and the two had taken flight to the misty portais of the hereafter from whence none cometh back, he murmured once softly as though to himself, or answering some one unseen: "Yes, I named it myself. It is a sfumation sesquisulphide balanaphor—aceal zyg
—o—bhy—" and died.—Jewelers' Cir

Queen Victoria's Robes The robes of Queen Victoria are never sold or given away, despite the energetic attempts which have been made, from time to time, to induce the attendants to part with some of these thousands of gowns, which their wearer has probably forgotten that she ever possessed. When the long reign is ended it is a question what will become of the coronation robes, bridal gowns, resplendent garments of stately fete and royal ceremonial, worn in the old days before the magnificence of queenliness was forgotten in the sorrow of widowhood.—Golden Days.

Why She Disliked Them Two ladies met on a train for the first

"Well," said one as they be ter acquainted, "I don't like married "Now, don't you know," replied the

other, "I rather do." "I don't and never will." "Didn't you ever?" "Yes, until about four years ago. 1 had a little experience then which changed my mind."

"Ah, indeed, what was it?"

"I married."—Detroit Free Press.

TAX REFORM DEPARTMENT.

Taxation Society. Address, "Taxaety," this office or P. O. Box 28, But

THE FARMERS' SIDE OF THE QUESTION.

The following are some of my ons why taxes should not be colle mainly from real estate, but from per

sonal property and incomes:

1. Real estate, as such, causes but an insignificant portion of our taxes. Occasionally there may be litigation over the title to lands, but such cases constitute but a small portion of the suits that come before our courts. Gravel banks and clay banks are in no danger from burglars. It requires no

police to watch them. Farmers do not, like the employes of railroads and mills, make strikes and riots that destroy property, take life and require the calling out of the

militia to quell them. Those who employ lawyers pay law-yers. Tose who furnish employment for sheriffs and constables and magistrates should be made to contribute as far as possible to the cost of maintaining them. These are not as a rule the farmers. They are the men whose income is derived from personal prop-

2. Land, as such, can not pay taxes. 'The best farm yields no income till personal property and labor are put upon it. Lots in the city sell for more than acres of land in the country. Simply because of the personal property and the products of labor put upon them and around them. I live in Monroe county, one of the best farming counties in the state. There is not a farm in the county that will sell, for farming purposes, for what it would cost to put its improvements upon it. The land has no market value. The income from land depends upon the labor that has been and is expended

Then impose taxes upon that which causes no taxes, and which can pay no taxes? Farmers are now bearing as heavy a load as they can struggle un-Increase the burden, as you der. would by making real estate pay all the taxes, and farms could not be given

away. 3. Especially, should all forest lands and all wood lots from which no revenue is derived, be relieved from taxation. They benefit the community at large more than all the officers at law for whose support taxes are imposed. They save us from droughts and famine; they keep the country from turning into a desert. No farm should be taxed for its woods any more than for its public highways.

ers. To tax a man for the full value of of revenues shall also direct the method. a farm when another has a mortgage upon it, is a gross injustice. It is one tablish a tax relationship between the of the laws enacted for the special purpose of the rich. pose of the rich. There is no more difficulty in ascer-

4. If real estate is taxed, the tax

taining who owns the mortgage than there is in finding out who owns the To tax the farm and the mortgage both is a double wrong. It is taxing

the same property twice. There is no excuse for it. Then, we say, let taxes be paid on closing weeks.—Albany Argus (N. Y. property that causes taxes, and let state official paper.) them be paid in due proportion by the

actual owners of the property.

B. T. ROBERTS. North Chili, N. Y., January, 1898.

REPLY: DEAR SIR: Your arguments are ingenious, and would have some weight were it not that they are based on a supposi-tion which is far from the facts. This is: that the expense of our courts of law are the chief causes of the taxes annually paid by the citizens of a standard annually paid by the c property is, therefore, not worth seri-

I may, however, briefly refer to your claim that as it is the employes of rail-roads, mills, etc., who by rioting create a necessity for the militia, they should pay the taxes for that purpose. Do you think that the average factory "hand" or railway switchman owns more personal property than the average farmer? If you meant that the employes should be taxed, do you not consider that mills and railroads (which in some counties in this state are assessed at \$60,000 per mile for their road beds alone) are real estate?

You say that as a rule those who furnish employment for sheriffs, constables and magistrates, are the men whose incomes are derived from personal property, This is a point on which there no statistics obtainable, for the simple reason that persons property, unless invested in, or used apon, real estate, yields no income

II.-It is true that land alone can not

pay taxes. Taxes are paid out of the products which labor, assisted by capital (or personal property) obtain from land. Your statement in regard to the real value of farm lands is no doubt correct, but has no bearing on the question of taxation. We do not impose taxation on land which, "neither causes, nor can pay taxes," but upon the owner of land, who gets the benefit of schools, roads and all other purposes for which taxes are expended. We certainly have no intention of increasing the farmer's tax burdens. Your error on this subject is that of many writers from the farmer's standpoint, who think that because the farmers own the greater part of the area of land, they therefore own the largest proportion of its value. You need only turn to the as-sessed valuation of your own county, to see how very far astray such an idea is, for the value of farm lands is not more than one-tenth of that of city, town and village real estate. So that the farmers would pay only one-tenth of do the taxes, were they levied solely on me?"

mate as to the benefits derived from forests, and would only tax them on their present value. If, as you say, the land has no value apart from the labor and capital expended on it, wood lots would, under our system, be unsomething for his taxes.

IV.—The result of taxing mortgages would be to injure, instead of helping the farmer. A mortgage is simply an evidence that the farmer has found some one willing to assist him by a loan of capital. There is no change in the ownership of the farm. If the

postog that he can gain ng his taxes to the leader tal. As all taxes on goods as

Free capital from taxati mount would be rapidly interest would fall and the entiwealth. Tax capital and you age its accumulation and inve drive it to the large cities or to of

trying to cure. I am, N. Y. TAX REFORM AS Per Bolton Hall.

HOME RULE TAXATION

Each County Should Be Permitted to As-sess and Collect Its Taxes in Such Way as It Thinks Best,

It was a minfortune a year ago that the county option tax bill was brought so late to general notice that it failed to awaken the interest within and without the legislature, necessary to its passage. The bill failed last year because it was not understood. It was not understood because it was brought forward late in the session in the cruof other matters. The bill was in duced again in the legislature this week by Assemblyman Farquhar, New York, in ample time for the fulle

public discussion The bill provides that county be of supervisors shall determine the method by which taxes for all purpose shall be raised within their respective counties. In brief, it transfers from the legislature to boards of super the entire question of the m levying direct taxes from property.
gives to them powers analogous those already enjoyed by the loss authorities in the regulation or excistees and various other local revenue.
The legislature retains the power of legislation in the matter of those species. taxes upon which the state each year relies more and more to meet its can

rent expenses. The aggregate direct taxation in this state for 1891, the last year for which the figures are at hand, was \$60,000,000 in round numbers. Of this amo \$55,000,000 was raised for county, town or municipal purposes, and only \$5,000,-000 was raised for state purposes in-cluding nearly \$4,000,000 for schools, the bulk of which was returned to the counties for expenditures by their lecal authorities. It is evident at a glance that more than nine-tenths of the money raised by direct taxation under general state laws is expended by local authorities for local purposes. The should be levied upon its actual own. thorities which direct the expenditure

state governments. The argument in favor of the pro-posed bill from whatever point of view one may regard it is con early introduction of the bill will permit discussion and allow the bill to be voted on deliberately before the crush and embarrasaments of the see

What the Plain Man Got For Taxes.

A plain man used to go every year to pay a sum of money to a collector. At last he asked the collector: "Why do l

pay the money?"

"Uh," replied the collector, "that is taxes, everybody pays that," so the plain man was satisfied. When the next bill came he a again: "For what do I pay these tax

"What does the government do with my money that I pay, because every-body pays it, because the government needs it?" "Oh," says the collector, "the go ernment makes roads." So the plain man was satisfied. after a while he came back.

"See here," said he, "I worked on the road for my road tax." "Well," says the collector, "there's "We haven't any water works do my way, and in the town, the co

charges for the water." "Well, there's schools." "But I pay a school tax separate though I haven't any children."
"Why," says the collector, "there's

"No," says our friend, "when I to court, I had to pay a lawyer and the court fees, too."
"Ain't there boards of health?" says

"There is no board of health in

"There is no police neither, at least none that is as good as my old gun." "Oh," says the collector, "nayway the government has to keep the rail-"But the railroad oberges me se rate, too," says the plain man. "Then there is post offices, and its

houses, and harbor definees, and bureau of agriculture and the am
"Now, see here," says the plain
"the post office charges for itset
and there sin't any lighthous
any farm, nor harbor, besides What do I pay taxes for, because a body pays them, because they are me by the government." Says the lector," anyhow there is elections. "So there is," said the plain

But after thinking it ov back again. "Hee here, said he do the people that are elected

eal estate.

III.—I agree with you in your estidecide what they are to be on